

COOPER & DUNHAM LLP

1185 Avenue of the Americas, New York, NY 10036
(212) 278-0400

Date: March 10, 2004

Atty Docket No. 7217/71823

COMMISSIONER FOR PATENTS
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

With reference to the filing in the United States Patent and Trademark
Office of an application for patent in the name(s) of:

Makoto Noda
Hiroyuki Yamagishi

entitled: ENCODING APPARATUS AND METHOD, RECORDING MEDIUM AND PROGRAM

☐ Small entity status under 37 CFR 1.9(f) is
claimed and the amounts shown in parentheses below have been
employed.

The following are enclosed:

☒ Specification

☒ 20 Claims(s) (including 8 independent claim(s))

☐ Preliminary Amendment

☒ Unsigned Oath or Declaration, Power of Attorney & Petition

☒ 28 Sheet(s) of Drawings

☒ Our check for \$ 1,200.00 calculated as follows:

Basic Fee of \$770 (\$385)\$ 770.00

☐ Total Claims in excess of 20 at \$18 (\$9).....\$ 0.00

☒ 5 Ind. Claims in excess of 3 at \$86 (\$43).....\$ 430.00

☐ Fee of \$290 (\$145) for Mult. Dep. Claim.....\$ 0.00

Total Filing Fee\$ 1,200.00

Assignment Recording Fee of \$40\$ 0.00

☒ Certified copy of each of the following to
substantiate the claim for priority:

Application No.

Filing Date

Country

P2003-079556

March 24, 2003

Japan

17858 U.S. PTO
10/799893



17364 U.S. PTO



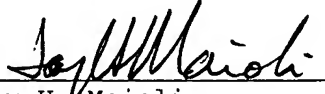
031004

X Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

By:

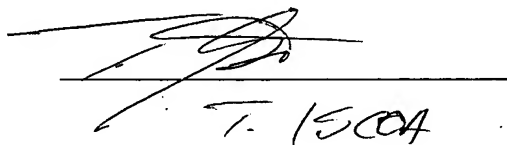

Jay H. Maioli
Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL969545832US

Date of Deposit: March 10, 2004

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, V.A. 22313-1450.

A handwritten signature in black ink, appearing to read "T. ESCOA", is written over a horizontal line.

Applicant Makoto Noda et al.
(7217) 71823

Title : ENCODING APPARATUS AND METHOD,
RECORDING MEDIUM AND PROGRAM

JAY H. MAIOLI
REG. NO. 27,213

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